IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 7TH MARCH 2007 / 16TH PHALGUNA 1928

WP(C).No. 20156 of 2004(Y)

PETITIONER:

P.L.SHINA, PROPRIETRIX,
PANTHALOOKKARAN UMBRELLA FACTORY, SOUTH BAZAR,
TRICHUR, REPRESENTED BY POWER HOLDER P.K.LONAPPAN.

BY ADV. SRI.K.I.MAYANKUTTY MATHER
SRI.SUNIL SHANKER

RESPONDENTS:
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1. APPELLATE ASSISTANT COMMISSIONER,
TRICHUR.

2. THE SALES TAX OFFICER,
IST CIRCLE, TRICHUR.

3. DEPUTY TAHSILDAR (REVENUE RECOVERY),
TRICHUR.

BY GOVERNMENT PLEADER SRI MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 20156/2004 Y

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE ORDER NO. A5/5601/96/DD OF THE GENERAL MANAGER, DIST. INDUSTRIES CENTRE, TRICHUR DT. 10/1/97.

EXT.P1A. COPY OF THE ORDER NO. A5. 4402/97/D.DIS OF THE GENERAL MANAGER. DIST. INDUSTRIES CENTRE, TRICHUR.

EXT.P1B. COPY OF THE ORDER NO. A1/12609/9/D.DIS OF THE GENERAL MANAGER, DIST. INDUSTRIES CENTRE, TRICHUR DT. 1/09/99.

EXT.P2. COPY OF THE FIRST APPELLATE ORDER IN RESPECT OF ASSESSMENT YEAR 1995-96.

EXT.P3. COPY OF THE A FIRST APPELLATE ORDER IN RESPECT OF ASSESSMENT YEAR 1996-97 DT. 29/09/01.

EXT.P4. COPY OF THE COMMON APPELLATE ORDER IN RESPECT OF THE ASSESSMENT YEARS 97-98 AND 98-99 DT. 25/08/2003.

EXT.P5. COPY OF THE RR NOTICE BY R3 FOR AY. 97-98 DT. 29/07/2003.

EXT.P5A COPY OF THE RR NOTICE BY R3 FOR AY. 98-99 DT. 29/07/2003.

EXT.P6. COPY OF THE MODIFIED ASSESSMENT ORDER FOR AY 97-98 DT. 7/9/03.

EXT.P7. COPY OF THE MODIFIED ASSESSMENT ORDER FOR AY 98-99 DT. 7/09/03.

True copy

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K.BALAKRISHNAN NAIR, J.

W.P.(C).No.20156 of 2004-Y

Dated this the 7th day of March, 2007

JUDGMENT

The petitioner has approached this Court challenging Exts.P6 and P7 revised assessment orders. She also challenges Exts.P5 and P5 (a) revenue recovery notices. The learned counsel for the petitioner submitted that during the pendency of the writ petition she has invoked the appellate remedy against Exts.P6 and P7. In view of the above position, the Writ Petition is closed. The appeal shall be heard and disposed of by the appellate authority within two months from the date of production of a copy of this judgment. The interim order granted by this Court will remain in force for a further period of four months from today or till the appellate authority dispose of the appeal, whichever is earlier.

K.BALAKRISHNAN NAIR, JUDGE.

MS